First Named Inventor: Surajit Chaudhuri Attorney Docket No.: 301559.01

 Application No.:
 10/796,435
 Group Art Unit: 2163

 Filed:
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 Customer No.:
 22971
 Examiner: Kindred, Alford W

 Title:
 Transformation Tool for Mapping XML to Relational Database

Commissioner for Patents

P.O. Box 1460

Alexandria, VA 22313-1450

Comments on Statement of Reasons for Allowance

Dear Sir:

Applicants acknowledge the allowance of claims 1–27 and 29–38 in the subject application by the Examiner with appreciation. The Applicants agree with the Examiner's Statement of Reasons for Allowance to the extent that the claims of the present invention are patentable over the references in the record. The Applicants expressly traverse the Examiner's Statement of Reasons for Allowance to the extent that any comment is intended or has the effect of limiting a claim scope, explicitly or implicitly, by not reciting verbatim the respective claim language, or is intended or has the effect of limiting a claim scope by stating or implying that all the reasons for patentability are in any way fully enumerated.

Moreover, it appears that the Examiner's Statement of Reasons for Allowance reiterates the Examiner's arguments made during prosecution. By virtue of the Examiner's allowance of the claims over the cited references and the associated arguments, it is believed that the previous arguments made by the Examiner have been overcome. Additionally, Applicants specifically do not acquiesce or agree in any manner as to the comments made by the Examiner regarding what the prior does or does not teach. Indeed, Applicants have pointed out the errors in the comments/arguments in Applicants' Response to the Final Office Action.

The Applicants further point out that the reasons for allowance set forth by the Examiner are not the only reasons that the claims are allowable. Further reasons for allowance of the claims beyond those enumerated by the Examiner are described and set forth in the Applicants' specification. In addition, structures and methods that perform substantially the

same function in substantially the same way to achieve substantially the same results are included within the scope of the claims.

Finally, as the Examiner's reasons for allowance are not exhaustive, such reasons for allowance do not establish an estoppel against Applicants seeking and obtaining allowance of additional, broader claims in a continuation application, which Applicants reserve the right to file.

Respectfully submitted,

 Date:
 February 20, 2007
 By:
 /Stephen Siu/

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